Receipt date: 01/25/2010 OK TO ENTER: /P.S./ 10512407 - GAU: 2626

/P.S./ 01/28/2010

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Inventor: Masahiro OSHIKIRI Art Unit 2626

Appln. No.: 10/512,407 Exr. P. Shah

Filed: October 25, 2004 Conf. No. 4624

For: A SCALABLE CODER AND DECODER PERFORMING AMPLITUDE FLATTENING FOR ERROR SPECTRUM ESTIMATION (as amended)

AMENDMENT UNDER 37 CFR § 1.116 AND SUMMARY OF SUBSTANCE OF TELEPHONE INTERVIEW

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Final Rejection dated December 8, 2009, please amend the abovecaptioned application as follows: